



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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MEMORANDUM FOR DIRECTOR, FIELD OPERATIONS - EAST
DIRECTOR, FIELD OPERATIONS - WEST
DIRECTOR, APPEALS PROCESSING SERVICES
DIRECTOR, TECHNICAL SERVICES
DIRECTOR, INTERNATIONAL
DIRECTOR, APPEALS STRATEGY & FINANCE

FROM: 
Beverly Ortega Babers
Director, Policy and Valuation

SUBJECT: Interim Guidance for Remittances Received By Field Appeals
Offices

The purpose of this memorandum is to provide interim guidance regarding the processing of remittances received by Field Appeals offices. These procedures are effective immediately and will be incorporated into Internal Revenue Manual (IRM) 8.20.6, *Appeals Case Processing Manual, Interim Actions – Remittances, Partial, Transfers and Returns*, within one year from the date of this memorandum. Please disseminate this information to all Appeals Team Managers, Processing Team Managers, Tax Computation Specialist Managers and Appeals Team Case Leaders.

All managers and their employees are responsible for following the guidelines set forth in this memorandum.

Background

Internal Revenue Code § 7809(a) provides that “the gross amount of all taxes and revenues received...shall be paid **daily** into the Treasury of the United States...” (emphasis added). Therefore, with only a few exceptions, IRM sections for remittance processing must ensure that a twenty-four hour deposit standard is enforced.

Historically, a remittance received by a Field Appeals office has generally been forwarded for processing by the Campus remittance function servicing the Field office’s area. However, when submitting remittances for processing, selecting the appropriate Campus site was often confusing to Appeals Processing Services (APS), as well as

technical personnel preparing Form 3210, *Document Transmittal*, and Form 3244, *Payment Posting Voucher*, and/or Form 3244-A, *Payment Posting Voucher – Examination*. Routing errors occasionally caused misapplied payments or other delays in processing, as well as erroneous penalty and interest charges which needed to be corrected later. To prevent these problems, Appeals has secured a single routing address to be used for virtually all remittances received by Field Appeals offices.

IRS intranet locations are in the process of being updated with the new address information. While APGolf is being updated to include the new address as a drop-down menu option for the Form 3210/3244-A assembly, a Form 3210 should be used to reflect the new mailing address.

If you have any questions, please contact Senior Appeals Program Analyst Timothy J. Sample, at (818) 637-3908.

Attachment
cc: www.irs.gov

Attachment

Interim Guidance

- 1) All remittances received by Field Appeals offices, whether for Exam or Collection cases, are processed through the following address:

**Internal Revenue Service
Attn: Deposit STOP 7777
Operations Manager, Receipt & Control
333 W. Pershing Road
Kansas City, MO 64108**

Note: Deposit Stop 7777 is designated for internal use only.

- 2) Exceptions to using this address are as follows:
 - (a) Offer-in-Compromise payments received with the original offer and those received after the issuance of the Acceptance Letter are processed as stated in IRM 8.23.
 - (b) Remittances received with returns are processed at the Campus site designated to receive the taxpayer's return.
- 3) All daily remittances (i.e., paper checks) must include a completed posting document, such as Form 3244, *Payment Posting Voucher*, or Form 3244-A, *Payment Posting Voucher – Examination*, to ensure proper crediting of taxpayer accounts.
- 4) The use of a completed transmittal such as Form 3210, *Document Transmittal*, is required. Remittance transmittals must include the name of the sender, a return address with telephone number, and a detailed list of items being sent.
- 5) Remittances must be sent by an overnight traceable method with an approved carrier.
- 6) Remittances should be placed in a security printed or double-wrapped opaque paper envelope that is addressed to *Operations Manager, Receipt and Control*. This envelope should then be placed in a second envelope or box for mailing.
- 7) Sending offices must establish a control to ensure delivery of tax receipts during transit and follow-up timely. The control must include amounts of taxpayer receipts by taxpayer identification number, correlated to the package tracer information.
- 8) All remittances should be mailed to the Kansas City processing address on the day of receipt from the taxpayer, or as soon as possible the next business day.
- 9) **Notify the unit of large dollar remittances (\$100,000.00 or more) via e-mail at: *CTR KC Field Office Teller Team.**